



City of Glendale
Community Housing
6842 N 61st Ave
Glendale AZ 85301
623-930-2180



Requirement for W-9 in Property Owner's Name and Tax ID Owner Will Issued Form 1099-Misc

The Housing Assistance Payments Contract (HAP Contract) is a "contract between the PHA and the owner" (see Part B, 1a of the HAP Contract, HUD Form 52641). **Glendale Community Housing defines owner as the owner/business entity as listed on the Warranty Deed/Deed of Trust with Maricopa County Assessor.**

Per IRS instructions for Form 1099-Misc, Box 1, Rents, "Public housing agencies must report in box 1 rental assistance payments made to owners of housing projects."

Also, as per Federal Regulation Title 26, if there are two or more persons that meet the requirement of submitting a Form 1099-Misc. to a payee, an agreement between the parties can be made as to which party will report the payment:

Title 26, Current Federal Regulation, 1.6041-1

(e) Payment made on behalf of another person—

(1) In general. A person that makes a payment in the course of its trade or business on behalf of another person is the payor that must make a return of information under this section with respect to that payment if the payment is described in paragraph (a) of this section and, under all the facts and circumstances, that person—

(i) Performs management or oversight functions in connection with the payment (this would exclude, for example, a person who performs mere administrative or ministerial functions such as writing checks at another's direction); or

(ii) Has a significant economic interest in the payment (i.e., an economic interest that would be compromised if the payment were not made, such as by creation of a mechanic's lien on property to which the payment relates, or a loss of collateral).

(2) Determination of payor obligated to report. If two or more persons meet the requirements for making a return of information with respect to a payment, as set forth in paragraph (e)(1) of this section, **the person obligated to report the payment is the person closest in the chain to the payee, unless the parties agree in writing that one of the other parties meeting the requirements set forth in paragraph (e)(1) of this section will report the payment.**

It is the policy of Glendale Community Housing to require all landlord accounts to be set up under the property owner's name and tax ID, under which Glendale Housing will issue a Form 1099-Misc and report the payment(s) to the IRS.